

## ***PROFILE OF BEAVER COUNTY – (Continued)***

Beaver County's government structure consists of a three-member Board of Commissioners that performs all legislative and executive functions. The Controller is elected as the chief financial officer of the County and is responsible for many administrative functions. The Treasurer is elected to collect taxes and invest County funds. The Court of Common Pleas is the judicial arm of county government. There are six judges that preside over the Court of Common Pleas. Other court related Row Officers are the District Attorney, Clerk of Courts, Prothonotary, Sheriff, Register of Wills and Clerk of the Orphans Court, Recorder of Deeds, and Jury Commissioners.

All elected officials serve four-year terms with the exception of the Judges who are elected to ten year terms and are subject to a retention vote after their ten year term expires.

The County provides a full range of services to its citizens, ranging from health to law enforcement, from the construction and maintenance of infrastructure to recreational activities and cultural events. The County also provides funding to and aid in the management of the Beaver County Transit Authority and the Community College of Beaver County, legally separate entities which have been included as an integral part of the County's financial statements. Additional information on these entities can be found in Note A to the financial statements.

Under the provisions of the Fourth Class County Code, the Controller is responsible for maintaining the financial reporting system. The Controller is the supervisor of the budget. He is also responsible for auditing and payment of all County bills. In Beaver County the Controller is responsible for the payroll function as well. The Controller sits on many boards in an administrative capacity. As supervisor of the County budget, the Controller is responsible for monitoring the departmental line items on a daily basis as well as preparing a preliminary budget for the Board of Commissioners' approval. The budget process begins in late summer with each department receiving a budget request form to formally request operating allocations for the next fiscal year. Each department is required to submit the completed budget forms in order for the Controller to prepare a preliminary budget for presentation. The Board of Commissioners reviews this preliminary budget with each department manager in open meetings that may be attended by the public. Once a final budget is prepared it is publicly displayed for twenty days prior to final adoption by the Board of Commissioners. The date for final action on the budget adoption must be made a matter of public notice for at least ten days prior to the Commissioners' approval at a public meeting.

## ***FACTORS AFFECTING FINANCIAL CONDITION***

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.